IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.08.2025

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE N.SENTHILKUMAR

W.A.No.2418 of 2025
and CMP.No.18568 of 2025

M/s.Saraswathi Builders,
Rep. by its Proprietrix: Mrs.K.Meenakshi,
No.3033-B, Chockalinga Bawan,
Vth Cross Street,
Ram Nagar South, Chennai-600 091.

.. Appellant

vs

1.The Additional Commissioner of GST & Central Excise,
South Commissionerate,
692, MHU Complex,
Nandanam, Chennai-600 035.

2.The Joint Commissioner of GST & Central Excise,
South Commissionerate,
692, MHU Complex,
Nandanam, Chennai-600 035.

.. Respondents

Prayer : Appeal filed under Clause 15 of Letters Patent against the Order dated 26.09.2024 made in W.P.No.7602 of 2021 on the file of this Court.

For Appellant : Mr.M.A.Mudimannan

For Respondents : Mr.S.M.Deenadayalan
Senior Standing Counsel

JUDGMENT
(Delivered by Dr. ANITA SUMANTH.,J)

This Writ Appeal is filed challenging order dated 26.09.2024 passed in W.P.No.7602 of 2021. The Writ Petition has been filed challenging order of assessment dated 17.08.2020. The further prayer in the Writ Petition was as against the show cause notice issued by the first respondent, which is, in fact, prior to the date of assessment. As far as this prayer is concerned, it is completely uncalled for, since the order of assessment has been challenged.

2. Coming to the prayer in regard to challenge to the assessment order dated 17.08.2020, the learned Judge has relegated the appellant to alternate statutory remedy granting 30 days from date of receipt of a copy of that order to file an appeal.

3. Before us, learned counsel for the appellant would emphasize violation of principles of natural justice for the reason that the impugned order has been passed on 17.08.2020 during covid pandemic and the appellant has not been heard prior to the passing of the assessment order.

We find this reasoning compelling insofar as the grant of opportunity of personal hearing is mandatory under the Statute.

4. In the present case, five notices have been issued, however, all during covid pandemic. The notices have not been produced as part of the typed set. Hence, we are unaware as to whether any link for video conferencing is issued to the appellant as the Country was under lock down during the relevant points in time, and that would prevent the appellant from attending the proceedings physically.

5. In light of the same and having regard to the balance of convenience, the impugned assessment order dated 17.08.2020 is set aside upon condition that the assessee will appear before the assessing authority on 20.08.2025 at 11.00 a.m. accompanied by replies to the show cause notice and supporting evidence, if any. No notice need be issued by the respondent in this regard, as this order has been dictated in open Court and both learned counsel have taken note of the hearing date.

6. Upon hearing the assessee, proceedings for assessment shall be completed on merits and in accordance with law, within one month thereafter, i.e., on or before 19.09.2025.

7. It is made clear that if the appellant does not appear on the

aforesaid date, the order setting aside the assessment will stand revoked automatically without reference to this Court and all consequences will follow, in accordance with law.

8. This Writ Appeal is allowed in the aforesaid terms. No costs. Connected Miscellaneous Petition is closed.

[A.S.M., J]   [N.S., J]
06.08.2025

Index:Yes/No
Speaking order
Neutral Citation:Yes
sl
Note: Registry to upload this order on or before 08.08.2025.

To

1.The Additional Commissioner of GST & Central Excise,
South Commissionerate,
692, MHU Complex,
Nandanam, Chennai-600 035.

2.The Joint Commissioner of GST & Central Excise,
South Commissionerate,
692, MHU Complex,
Nandanam, Chennai-600 035.

DR. ANITA SUMANTH, J.
and
N.SENTHILKUMAR, J.

sl

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